

HOUSE No. 2843

The Commonwealth of Massachusetts

PRESENTED BY:

Harold P. Naughton, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to the property taxes of senior citizens.

PETITION OF:

NAME:

Harold P. Naughton, Jr.

DISTRICT/ADDRESS:

12th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3051 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE PROPERTY TAXES OF SENIOR CITIZENS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 5 of Chapter 59 of the General Laws, as amended by Section 70 of Chapter 164 of the Acts of
2 1997, is hereby amended by inserting after clause Forty-first C the following clause:-

3 Forty-first D. The taxes to be paid on the real property of a person who has reached their 65th birthday prior to the
4 fiscal year for which they are being taxed and is occupied by said person as their domicile or of a person who owns
5 the same with their spouse either of whom have reached their 65th birthday prior to the fiscal year for which they are
6 being taxed owns the same jointly or as a tenant in common with a person not their spouse and is occupied by them
7 as their domicile shall not exceed taxes paid by said person and said property for the fiscal year immediately
8 preceding their 65th birthday; provided: (A) that such a person (1) has been domiciled in the Commonwealth for the
9 preceding ten years, (2) has so owned and occupied such real property or other real property for five years or, (3) is
10 a surviving spouse who inherits such real property and has occupied such real property in Commonwealth for five
11 years and who otherwise qualified under this clause; (B) that such person has, in the preceding year gross receipts
12 from all sources of less than \$13,000, or if married, combined gross receipts with their spouse of less than \$15,000;
13 provided however, that in computing the gross receipts of an applicant under this clause ordinary business
14 expenses and losses may be deducted, but not personal or family expenses; and provided further, that there shall be
15 deducted from the total amount received by the applicant under the federal social security or railroad retirement and
16 from an annuity, pension, or retirement plan established for employees of the United States Government, the town,
17 county or special district included in such gross receipts, an amount equivalent to the minimum payment then
18 payable under said federal social security law, as determined by the commissioner of revenue, to a retired worker 65
19 years of age or over, if the applicant is unmarried, or to a retired worker and spouse both of whom are 65 years of
20 age, if the applicant is married; and (C) that such person had a whole estate, real and personal not in excess of
21 \$28,000, or if married not in excess of \$30,000, provided that real property occupied as their domicile shall not be
22 included in computing the whole estate except for any portion of said property which produces income and exceeds
23 two dwelling units.

24 This clause shall take effect in any city or town upon its acceptance by such city or town for the fiscal years
25 commencing on or after July 1, 2009 or for the fiscal years commencing on or after such later July 1 as the city or
26 town may elect. Any amount annually appropriated by the Commonwealth for the purposes of reimbursing cities

27 and towns for taxes not collected under this clause or abated under clauses Forty-first, Forty-first B, Forty-first C
28 shall be distributed as provided in said clause Forty-first.